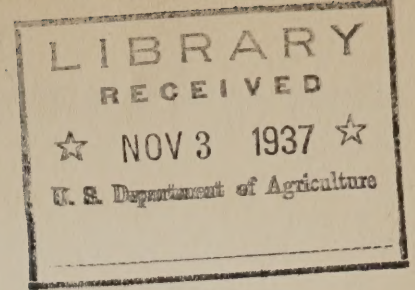


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NCR-STATE 107

Issued October 15, 1937

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
NORTH CENTRAL DIVISION

STATE OFFICE ACCOUNTING INSTRUCTIONS

Instructions to State Accountants relative
to the Maintenance of Accounting Records
in the State Agricultural Conservation Of-
fices in the North Central Region.

Operative for the 1936 and 1937
Agricultural Conservation Programs.

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DEFINITIONS

The following definitions apply to terms as used in these instructions:

ADMINISTRATIVE EXPENSES, are expenses directly payable to creditors from appropriated funds and allotments, incurred in the administration of the program other than agricultural conservation association expenses.

ALLOTMENT is an apportionment from an appropriation provided to cover expenditures or obligations for specific units, sections, offices, or purposes.

COUNTY ASSOCIATION EXPENSE PAYMENTS, are payments made to agricultural conservation associations covering their expenses in administering the Agricultural Conservation Program.

DEDUCTION is the amount assessed for agricultural conservation association expenses, which is deducted from the amount payable under an application.

DIRECT SETTLEMENTS are amounts due in cases of a type normally paid by field disbursing offices, administratively certified for payment by field certifying officers but transmitted to the General Accounting Office, Washington, D. C. for final settlement and payment by other than the regular field disbursing office.

FINAL PAYMENT is the amount due an applicant as gross farm payment, less the amount paid as initial payment.

FULL PAYMENT is that payment in which the total computed gross farm payment is scheduled as due under an application in one sum; in other words, where no partial and final payment are made.

GROSS FARM PAYMENT is the amount due an applicant for payment, as computed prior to deduction of his pro rata share of the agricultural conservation association's administrative expenses.

LIQUIDATIONS are payments made which cover all or part of an encumbrance authorized (obligation) previously recorded. As distinct from cancellations of encumbrances--which result from voiding of an order, abandonment of a program, or termination of a project, appointment or contract--liquidations apply to satisfaction of claims for services under an obligation previously incurred.

NET FARM PAYMENT is that part of an amount certified for payment under an application equal to the gross farm payment less deduction for administrative expenses of the agricultural conservation association operating in the county in which the application is filed. In case no deductions for association expenses are to be taken from any payment, the entire amount of the computed payment is both gross farm payment and net farm payment.

PARTIAL PAYMENT is any initial amount paid to an applicant, which represents only part of the gross farm payment due the applicant.

POSTING MEDIA are those documents properly certified by authorized persons which serve as authority for the posting of accounts, copies of which must be retained in the accountant's files.

REIMBURSABLE COLLECTIONS are refunds identifiable as amounts previously paid in excess of amounts due, and which are therefore to be repaid into the appropriation and allotment to which the original payment was charged.

SUSPENSIONS are differences between the amount for which a voucher is certified for payment and the amount paid. Such differences are suspensions whether the amount in question is resubmittable or disallowed. In cases where certification for payment is made by the State office, and preaudited by the General Accounting Office, G.A.O. Forms 117a, Preaudit Difference Statements, are forwarded to the State office covering suspended items.

UNENCUMBERED BALANCE OF ALLOTMENT is the amount remaining available in an allotment after all expenditures paid and obligations incurred have been recorded.

Instructions to State Accountants relative to the Maintenance of Accounting Records in the State Office under the Agricultural Conservation Program.

GENERAL

The instructions contained in this NCR-State 107 are designed to set out the detail operations for the maintenance of accounting records in the State office, under the Agricultural Conservation Program, the recording of all documents and the maintenance of files in connection therewith, and are in conformity with the requirements and methods prescribed by the General Accounting Office. They cancel and supersede all previous procedure instructions for State Accountants.

The plan of the procedure herein prescribed represents a concise form of allotment ledger accounting which provides for the recording of all allotments made to the State and all expenditures and obligations to expend (encumbrances) made therefrom for administrative expenses, county association expenses, and farm payments, as well as the compilation of reports to be made from the accounting records. Properly maintained, these accounting records will reflect at all time as "unencumbered balance of allotment", the amount remaining unobligated for each allotment.

The State Accountant shall maintain an Allotment Ledger account for each subappropriation and allotment to which will be entered in the "Allotment" column, the amount as stated in the original "Advice of State Allotment and Authority" and amendments thereto issued by the Regional Director to the State Chairman.

The instructions herein contained are required to be followed in the maintenance of accounting records for allotments officially maintained in the State office. These instructions shall also be

followed for such memorandum accounts as may be maintained by the State Accountant for the information of the State Chairman and the Director of the North Central Division regarding Letters of Authorization or Advices of Allotment covering funds officially recorded by the Records and Accounts Section in Washington.

The allotment code to be entered on each Allotment Ledger sheet, on reports describing a series of transactions pertaining to that allotment, and to be shown on documents in the files used for posting to that Allotment Ledger, will be the allotment code shown on the Allotment Advice, followed by a hyphen and your State code number as explained under the numerical coding instructions in Section I, subsection B. In heading an Allotment Ledger and in compiling reports, the appropriation symbol number which appears on the Allotment Advice should also be shown.

For details relative to breakdown of various subappropriation allotment accounts, and for instructions for posting of specific documents and balancing and reconciling accounts, see table of contents.

SECTION I. - Allotments for Administrative Expenses

A. FILES

1. Allotment Ledger entries must be supported by authorizations or documents in files under the control of the State Accountant. The posting media used in making entries must be signed by an authorized administrative officer.
2. The file arrangement shall be such that it will readily cross-reference with the postings, and it is recommended that it will follow the same sequence and be inter-related in the same manner as the relationship between the codes on the various documents used as posting media.

A suggested file arrangement would divide the files into the following general sections:

- | | | |
|-----|--|-----------------------|
| I | - Appropriations and Allotments (IN and OUT) - | Code 1, 9 |
| II | - Reimbursable Collections ----- | Code 2 |
| III | - Alphabetical Files ----- | Code 3, 4,
5, 6, 8 |
| IV | - Payroll Files ----- | Code 4, 7, 8 |

3. Contents and Order of Files

Documents shall be filed so that the document last filed will always be on top when a folder is opened.

a. Appropriation and Allotment Files - Reference Code 1 or 9

All allotments, IN or OUT, under an appropriation shall be given an office number starting with 001 and continuing in numerical sequence and filed in one folder.

b. Reimbursable Collection Files - Reference Code 2

- (1) Standard Form 1044 shall be filed in numerical sequence, each month separated, with Standard Form 1045 (Monthly Summary of Collections), filed last.
- (2) Notice of Receipt (Form ACP-28) shall be filed under the same file number and in the same folder as, and attached to, the voucher or schedule to which it relates.

c. Alphabetical Files - File Series 300, 500, and 600;
Codes 3, 4, 5, 6 and 8

- (1) File series 300, 500 and 600 will be filed alphabetically by vendor or payee's name, irrespective of file series, file number or code reference.
- (2) Open Account Vendors - Code 3 (File Series 300)

A copy of a memorandum authorization to purchase will be placed in alphabetical order by vendor's name in an "Outstanding File", which will consist of folders arranged in order by allotment, until the voucher, submitted by the vendor, has been passed to the State Accountant.

The memorandum authorization to purchase will then be withdrawn from the "Outstanding File" and attached to the voucher. An exception is noted when a memorandum authorization is not fully liquidated on account of partial deliveries or services, in which case the voucher number and amount of payment will be shown on the document, which will then be returned to the "Outstanding File."

Vouchers covering memorandum authorizations to purchase, for which no encumbrance has been authorized, shall be filed alphabetically by vendors' names, under the same file number and in the same folder with all other related documents.

- (3) Encumbrances Authorized - Code 4

Encumbrances authorized will bear reference Code 4, and will be assigned a file number, the source of which will be the Miscellaneous Encumbrance Record.

- (4) Encumbrances Cancelled - Code 8

Encumbrances cancelled will bear reference Code 8, and will be filed in the same folder, under the same file number, as the document authorizing the encumbrance.

(5) Encumbrances Liquidated - Codes 5, 6, 7

Vouchers liquidating encumbrances will be filed in the same folder as the original authorization of the encumbrance.

(6) Contracts - Payment Reference Code 5 (File Series 500)

A copy of each contract authorizing an encumbrance will be given a file number in the 500 series. A folder will be prepared, bearing the vendor's name, file number, State and county code number, and then filed alphabetically by vendor or payee's name. Folders for different contracts with the same vendor will be filed by date, file number and county.

(7) Bureau Orders - Payment Reference Code 6 (File Series 600)

Bureau Orders will consist of Bills of Lading, Letters of Authorization (Travel), and Purchase Orders.

- (a) Memorandum Bills of Lading will be given a file number in the 600 series and filed under "B", sub-alphabetized by carrier's name. Outstanding Bills of Lading on which the same carrier is payee, will be filed in one folder, irrespective of file number. Each memorandum Bill of Lading will, however, be assigned a separate file number, which will be written on the Bill of Lading itself, and the source of this number will be the Miscellaneous Encumbrance Record.
- (b) Letters of Authorization (Travel) issued by State Chairman will be given a file number in the 600 series and filed under "L", sub-alphabetized by traveler's name. Each Letter of Authorization to a traveler will be filed in a separate folder. Each amendment to a Letter of Authorization, whether increasing or decreasing either the amount or the period of time, will be filed in the same folder. All folders for the same traveler will be in order in chronological arrangement.
- (c) Purchase Orders and/or any supporting documents (requisitions for materials to be purchased, etc.) will be given a file number in the 600 series and filed alphabetically by vendor's or payee's name. Subsequent orders to the same vendor will be filed in separate folders bearing the next open consecutive file number available, as shown by the Miscellaneous Encumbrance

Record. Each of the files series may be expanded by providing numbers to the left of the numbers described above. Example: 500-599 may be expanded to 1500, 2500, etc. In each case, the identifying series number shall be the third digit from the right.

d. Payroll Files - Reference Codes 4, 7 and 8

The file series 700 will be a special section of the files immediately following the alphabetical files, and will contain only payroll estimates, amendments thereto, and copies of payroll vouchers. These shall be filed in order by allotment code number. Payroll estimates when approved by an authorized administrative officer, will be assigned a file number in the 700 series the source of which will be the Miscellaneous Encumbrance Record. Any amendment to, or new appointments, transfers, terminations affecting an estimate, will be filed in the same folder and under the same file number as the original document.

- (1) Separate estimates and file numbers shall be provided for (1) per annum employees, (2) formally appointed per diem W.A.E. employees, and (3) per diem employees hired in the State without formal appointment.

4. A Voucher Register, pre-numbered with one series of consecutive numbers for each fiscal year, will be maintained by the chief clerk in each State office for the purpose of assigning administrative expense voucher numbers.

- a. The following information shall be recorded by the employee maintaining this Voucher Register.

- (1) The date of the Voucher.
- (2) Voucher number.
- (3) The Disbursing Office voucher number, (when available).
- (4) The file number.

5. Inactive Files

An inactive or dead file shall be maintained in which all vouchers, with related documents shall be filed thirty days after they have been paid or the transaction has been cancelled. Paid payrolls shall be filed separately by date of service covered; all other vouchers in alphabetical order.

B. CODES

6. Accounting Classification - Codes

Each voucher, encumbrance document and reimbursable collection schedule shall bear the following "Accounting Classification"

stamp prior to posting to any records or ledgers:

<u>Accounting Classification</u>	
Allotment	-- -- -- --:
File No.	-- -- -- --:
Obj. Class.	-- -- -- --:
Ledger Sheet No.	-- -- -- --:
Liquidation	-- -- -- --:
Form 1064 - No.	-- -- -- --:

Note: The "Accounting Classification" stamp is to be placed only on the copy of the voucher maintained in the State Accountant's files. It should not be placed on the original voucher and memorandum copies which are forwarded to Washington.

7. The stamped document will then be checked to the files to determine whether there have been any previous transactions pertaining to it or whether it is a new and separate transaction. Documents pertaining to previous transactions shall bear the file number of the previous transactions. New and separate transactions shall be given the next open file number within the series. In checking to the files the document will be coded as follows:

Allotment -- Region symbol followed by a hyphen and the State symbol.

Reference Code -- (place after "File No.", in classification stamp).

<u>Code</u>	<u>--</u>	<u>Class of Transaction or Document</u>
1	--	Allotment transferred in.
2	--	Reimbursable Collection Items.
3	--	Purchase without encumbrance.
4	--	Encumbrances.
5	--	Vouchers liquidating encumbrances by contract with office.
6	--	Vouchers liquidating encumbrances by Bureau Order.
7	--	Vouchers liquidating Payroll Encumbrances.
8	--	Cancellation of Encumbrance.
9	--	Allotment transferred out.

NOTE: It is possible that "Advice of Change in Allotment" may increase one allotment maintained by the State Accountant and decrease another allotment. In each such case the "Advice of Change in Allotment" shall be used as a posting medium to both of the allotments concerned; Reference Code 9 being used for the allotment decreased, and Reference Code 1 applying to the allotment increased.

a. Collection Items - Reference Code "2"

- (1) Reference Code "2", followed by the file number.
- (2) Objective Classification (See paragraph 8).
- (3) Bureau Schedule Number of the Form 1044 covering the remittance. ("Form 1064" on Accounting Classification stamp should be changed to "Form 1044.").

b. Voucher for Purchase without Encumbrance - Reference Code "3"

- (1) Reference Code "3" followed by the file number.
- (2) Objective Classification. (See paragraph 8).

c. Encumbrance Authorized - Reference Code "4"

- (1) Reference Code "4" followed by the file number. The file number series is divided as follows:
 - (a) 500-599 - Encumbrances of a contractual nature involving a fixed or estimated periodically recurring charge (such as telephone contracts, leases, equipment rental contracts, lease purchase contracts, etc.)
 - (b) 600-699 - Encumbrances for obligations by Bureau Order involving single payment or several payments which are not at regular recurring periods or in definitely stated regular amounts (includes Bureau purchase orders, bills of lading, letters of authorization, etc.)
 - (c) 700-799 - Encumbrances for salaries (including payroll estimates, appointment data and contracts for personal services).
- (2) Objective Classification (See paragraph 8).

d. Vouchers Liquidating Encumbrances

The encumbrances may be in the 500, 600 or 700 series of file numbers.

(1) 500 series

- (a) Reference Code "5", followed by the file number.
- (b) Objective Classification (See paragraph 8).

(2) 600 series

- (a) Reference Code "6", followed by the file number.
- (b) Objective Classification (See paragraph 8).

(3) 700 series

- (a) Reference Code "7", followed by the file number.

- (b) Objective Classification (01).
- (c) Bureau Schedule Number of the Form No. 1064.

e. Cancellation of Encumbrances - Reference Code 8

- (1) Reference Code "8", followed by the file number of the encumbrance being cancelled in whole or in part.
- (2) Objective Classification. (See paragraph 8.)

8. Objective Classification

The term "objective classification" or "budgetary objective classification" applies to the numerical symbols prescribed for classification by objects of expenditure within this organization. They are:

- 01 - Salaries
- 02 - Supplies
- 05 - Communications
- 06 - Travel
- 07 - Transportation of Things
- 08 - Printing and Binding
- 11 - Rent
- 12 - Alterations and Repairs
- 30 - Furniture and Equipment
- 13 - Miscellaneous

C. MISCELLANEOUS ENCUMBRANCE RECORD

9. Encumbrances

For the purpose of maintaining a detail record of all transactions affecting encumbrances (and open account purchases) against the allotment, each such document shall be posted to a Miscellaneous Encumbrance Record. The Miscellaneous Encumbrance Record shall be headed with sufficient descriptive information to identify the documents, postings and related entries in the records and files. File numbers shall be assigned in sequence within a series. (See paragraph 3c.) The file number as assigned from the Miscellaneous Encumbrance Record shall be entered on an index sheet, maintained for each file series, which shall be placed in the front of the Miscellaneous Encumbrance Records for that series. The Miscellaneous Encumbrance Records shall be filed in sequence by file number in bound folders or binders. (One folder or binder for each series). The posting date for transactions shall be the beginning date of an encumbrance period, the date of the document or voucher.

- a. The amount stated on an encumbrance document shall be entered in the "Encumbrance Authorized" column on the Miscellaneous Encumbrance Record and extended to the "Balance Encumbrance Authorized" column.
- b. On the Miscellaneous Encumbrance Record for open account vendors the amount of the voucher shall be entered in the

"Audited Vouchers" column only.

- c. Post to "description" column the last date of encumbrance period and document number.

10. Liquidations

Audited vouchers which have been checked to the files, stamped with the Accounting Classification stamp, and coded, shall be posted to the "Audited Vouchers" column in the Miscellaneous Encumbrance Record affected. The amount which has previously been authorized as an encumbrance for the purpose covered by this audited voucher (which may not always be the whole amount of the encumbrance authorized previously) is posted in the "Encumbrance Liquidated" column. In no case may the amount of encumbrance liquidated exceed the encumbrance previously authorized. When all the purposes for which an encumbrance has been authorized have been covered by vouchers submitted, the balance encumbrance authorized shall be "0" since each entry in the column "Encumbrance Liquidated" reduces the "Balance Encumbrance Authorized." The date of entry shall be the posting date. The particulars shall be the voucher number and the last date of service covered. The amount of Encumbrance Liquidated entered on the Miscellaneous Encumbrance Record shall then be entered on the "Accounting Classification Stamp" on the document.

11. Posting of Payroll Voucher

Payroll Vouchers shall be assembled by allotments chargeable, as well as by class of employees, i.e., "per annum", "W.A.E.", or "per Diem." These vouchers shall be posted to the Miscellaneous Encumbrance Record bearing the file numbers shown in the space provided in the Accounting Classification stamp (see paragraph 7, Section I.).

- a. The actual amount of salary paid shall be posted in the "Liquidated" column for the period from the 1st to the 15th of a month. For the final pay period (16th to end of month), the amount posted in the "Liquidated" column shall be the difference between the encumbrance authorized for that month and the amount liquidated for the first pay period.

12. Posting of Cancellation of Encumbrances

Cancellations of Authorized Encumbrances shall be posted to the Miscellaneous Encumbrance Record on which the transactions relating to the encumbrance being cancelled are recorded. Entries of cancellations will be made in red ink in the "Encumbrance Authorized" column and will decrease the "Balance Encumbrance Authorized" column.

13. Payrolls Paid in Field--Official Accounts

As set out in the instructions issued accompanying allotment advices to your office, certain allotments covering salaries only, will be officially maintained in the State office. Accounting work in handling these official accounts shall follow the lines of procedure stated for payrolls in these instructions and in addition to these special requirements it should be noted:

- a. Encumbrances shall be authorized to cover payroll requirements of appointed employees for the period of the allotment or for the period of the appointment if the appointment terminates within the allotment. For per diem employees, encumbrances shall be authorized to cover one month in advance or a special notation to the contrary stating the period covered shall be entered on the reports covering these allotments.
- b. The file copy of the Schedule of Disbursements Form 1064 shall be placed in a suspense file pending receipt of the paid copy from the Disbursing Officer, at which time a comparison shall be made between the amount posted and the amount paid. (See Section III, subsections C and E.)

SECTION II. Allotments for Conservation Payments

A. COUNTY RECORD OF EXPENDITURES AND DEDUCTIONS

1. Preparation of Form

The County Record of Expenditures and Deductions shall be maintained in the State office for recording transactions pertaining to the 1937 program. To this record there shall be entered transactions covering county association expenses incurred subsequent to February 28, 1937, as well as farm payments pertaining to the 1937 Agricultural Conservation Program. The County Record of Expenditures and Deductions for machine posting shall be maintained on Standard Form 1015a (white) or for manual posting on Standard Form 1015 (buff) with headings amended as follows: (See allotment ledger machine posting Section III).

The heading "Allotment Ledger" in the upper left-hand corner shall be ruled out and the heading "County Record of Expenditures and Deductions" followed by the name of the county and State shall be entered in the center of the "Symbol" line. At the extreme right-hand of the "Symbol" line shall be entered the State and County Code number, and in the space for "Sheet Number" in the upper right-hand corner shall be entered the serial number for the sheet starting with one (1) for each

county. Codes and headings in the first five columns shall be the same as the codes and headings prescribed for use on the Allotment Ledger in this procedure. The heading of the first blank money column shall be Appropriation Symbol 1282215(21)2 and the caption "ACP-14"--Non-Add. The heading of the "Audited Vouchers" column shall be amended by the addition of the Appropriation Symbol 126/72215(21)3 printed above, and "ACP-8" beneath, the printed heading "Audited Vouchers."

When July expense voucher is to be posted drop down several spaces and insert in the center of this column and on subsequent sheets the Appropriation Symbol 1282215(21)3 in place of 126/72215(21)3, following which, entries pertaining to county association expense payment vouchers covering the period subsequent to June 30 shall be posted.

The heading of the "Encumbrances Liquidated" and "Encumbrances Authorized" columns will not be changed. The heading of the column preceding the "Allotment" column shall be entered as "Deductions." The heading of the "Allotment" column shall remain unchanged and the heading of the last column shall be amended by striking out "Unencumbered" and "Allotment" and entering the word "Deductions."

2. Posting to County Record of Expenditures and Deductions

The posting media to the County Record of Expenditures and Deductions covering disbursements shall be the Schedule of Disbursements, Forms 1064 covering county association expense payments and ACP 22, covering farm payments after certification by the administrative officer.

"Direct Settlements" shall be posted from Voucher Form ACP 25 or ACP 42 and/or other settlement notices.

For filing of Schedule of Disbursements see Section III, subsection E, paragraph 21a.

a. County Association Expense Payments

In the "Date" column enter the date posted; in the "Reference" column enter the bureau schedule number; in the "Description" column enter the voucher number ("5" for July, "6" for August, etc.) followed by the month for which the expenditures covered by the voucher were incurred (7007 for July, 1937 - 8007 for August, 1937, etc.); in the column headed "ACP 8" of the appropriate county record enter the amount of the voucher as itemized on the Schedule of Disbursements which will reduce the "Balance of Deductions" (increasing the negative balance if no deduction balance is carried.) The totals of the "Audited Vouchers" (ACP 8) columns of all County Records of Expenditures and Deductions

must agree with the total of the "Audited Vouchers" columns of the Allotment Ledger covering county association expense payments for the 1937 program.

b. Farm Payments

To the "County Record of Expenditures and Deductions" in the column headed "ACP 14", after setting the lever in non-add position, post the net amount of each voucher Form ACP 42 as itemized on the Schedule of Disbursements, Form ACP 22, using the voucher number as "Reference No." To the column headed "Deductions" post the amount indicated as deductions for the voucher which will increase the "Balance of Deductions" (decreasing the negative balance if no deduction balance is carried).

The totals of the columns "ACP 14" of all "County Records of Expenditures and Deductions" shall be in agreement with the totals of the "Audited Vouchers" column of the Allotment Ledger for 1282215(21)2 after taking into consideration reimbursable collection items which will be posted as contra entries to the column "ACP 14" on the "County Record of Expenditures and Deductions" and to the "Reimbursable Collections" column on the Allotment Ledger.

3. Encumbrances Posted to County Record of Expenditures and Deductions

Authorized budgets for county association expenses for the 1937 program will be posted to the county record affected in the "Encumbrances Authorized" column and the amount of such encumbrance will reduce the "Balance of Deductions" (increasing the negative balance if no deduction balance is carried). Any amount previously paid as county association expense payments in the period covered by the budget shall be liquidated at the same time, and the difference between the encumbrance authorized and the encumbrance liquidated shall decrease the "Balance of Deductions." Subsequent vouchers shall be liquidated for the full amount of the expenditure, or the balance of encumbrance authorized, whichever is less. The amount of liquidation shall be entered on the face of the schedule (or the voucher in case of direct settlement) if the amount is less than the payment; and as "Liquidation, none" if no balance of encumbrance authorized is available. When deductions posted exceed the total of county association expense payments plus the balance of encumbrance authorized the "Balance of Deductions" column will carry a positive balance.

4. Suspensions - County Record of Expenditures and Deductions

- a. Suspensions of applications by the General Accounting Office will be covered by Preaudit Difference Statements, Form 117-A. The total of net farm payment suspended from a voucher, Form ACP 42, as shown by Preaudit

Difference Statements for each suspended application, will be posted as a contra entry to the "ACP 14" column. The amount of the deductions involved in General Accounting Office suspensions as indicated by the General Accounting Office on the Form 117-A shall be posted as a contra entry to the "Deductions" column, which will decrease the "Balance of Deductions."

5. Direct Settlements shall be posted from the voucher form to the column of the County Record headed "ACP-14" using as reference the voucher number, and shall be adjusted by reference to any notice of settlement received.

B. COUNTY RECORD OF PAYMENTS AND ENCUMBRANCES - 1936 PROGRAM

6. Maintenance of Records

a. Preparation of Form

For each county there shall be prepared a "County Record of Payments and Encumbrances" on Standard Form 1016a to which shall be posted all transactions relating to payment of advances for county conservation association expenses incurred prior to March 1, 1937, as well as farm payments under the 1936 program.

The County Record of Payments and Encumbrances shall be headed as follows: In the upper left-hand corner shall be shown the Regional, State and County code. Following the word "Division", and on the same line, shall be entered the name of the Region and Appropriation Symbol number followed by Distribution of Conservation Payments and the Regional, State, and County code number. The name of the State and County shall be written in the spaces provided. In the upper right-hand corner of this form, in the space provided, enter the sheet number. (The sheets shall be numbered consecutively, beginning with "1" for each county.)

b. Postings

- (1) Each voucher as listed will be posted from the Schedule of Disbursements to the County Record of Payments and Encumbrances for the county affected. (In offices where the policy of the Application for Payment Section is to list one county only on a schedule, the total of the schedule may be posted to the County Record of Payments and Encumbrances.)
- (2) Immediately under date, in the "Date" column, shall be entered the year for the ensuing entries. In the "Date" column, enter the month and day of posting the voucher. In the "Reference" column shall be entered the voucher number. On the posting line

under "County Association Expense Payments" shall be entered the amount of a voucher covering advances to County Conservation Associations. Add this amount to the last entry in the "Balance County Association Payments" column and the "Cumulative Total" column.

- (3) The amount shown as "Net Amount Due" for a voucher covering farm payments shall be entered in the "Net Farm Payments" column and added to the last entry shown in the "Cumulative Total" column.
- (4) Enter the amount shown as "Deductions" for each voucher listed on the schedule on the same posting line as the Net Farm Payment in the "Deductions" column. This amount will be deducted from the last entry in the "Balance County Associations" column.
- (5) If the schedule covers a final farm payment for which partial payment has previously been made the gross farm payment, as shown on the Schedule of Disbursements, shall be entered in the "Encumbrance Liquidated" column.

NOTE: When partial payments are recorded, there shall be no entry in the "Deductions" column; when full payments are recorded, there shall be no entry in the "Encumbrance Liquidated" column.

c. Suspensions

On the County Record of Payments and Encumbrances will be posted in RED in the "County Association Expense Payments" or the "Net Farm Payments" as affected, the total General Accounting Office suspension from one voucher. In the "Encumbrances Authorized for General Accounting Office Suspensions" will be shown the amount of the resubmittable suspensions, which will increase the "Balance Encumbrances Authorized" accordingly. Total liquidations for one resubmittal voucher (as entered on Subsidiary Register of Encumbrances) shall be entered on the accountant's copy of the Schedule of Disbursements. This amount shall be shown as "Encumbrances Liquidated" on the County Record of Payments and Encumbrances, and will decrease the "Balance Encumbrances Authorized."

C. SUBSIDIARY REGISTER OF ENCUMBRANCES (PARTIAL OR FULL FARM PAYMENTS)

7. Preparation of Form

Subsidiary Registers of Encumbrances shall be maintained for each county to which will be posted resubmittable General

Accounting Office suspensions of applications. (Partial suspensions and disallowances are not resubmittable.)

The file number shall be the State and County Code number. As "Description", in the heading of this form, shall be entered "General Accounting Office Suspensions" followed by the name of the county. On the line provided for "Unit" shall be shown the name of the State and County. Immediately below shall be shown the appropriation number. On the right-hand side of the form in the spaces provided shall be shown the State, County and Allotment Code number.

8. Posting

Under "Date" shall be the year for the items to be entered, and the date of posting shall be shown in the "Date" column. In the "Description" column shall be posted from the Preaudit Difference Statement the voucher number from which the item was suspended and the serial number of the suspended application. In the "Encumbrances Authorized" column shall be entered the amount of the suspended item and a like amount shall be added to the "Balance Encumbrance Authorized" column. When liquidating an encumbrance for a suspended item the dates and description shall be entered from a copy of Preaudit Difference Statement containing a notice of resubmission and showing the resubmittal voucher number and the amount approved for payment. When the Schedule of Disbursements covering a resubmittal voucher is received (applications suspended and resubmitted are vouchered separately from original submissions to General Accounting Office) the amount of encumbrance previously authorized for this application shall be entered in the "Encumbrance Liquidated" column. The "Balance Encumbrance Authorized" shall be reduced accordingly. Total liquidations for one resubmittal voucher (as entered on Subsidiary Register of Encumbrances) shall be entered on the accountant's copy of the Schedule of Disbursements. This amount shall be shown as "Encumbrances Liquidated" on the County Record of Payments and Encumbrances.

9. Encumbrances for Obligated Balances due on Applications Paid on a Partial Payment Basis

- a. Subsidiary Registers of Encumbrances shall also be prepared for recording the obligation for final payments to be made whenever partial payments have been made. These records shall be prepared and entries made in accordance with instructions in paragraphs 9b and 10, except that in the 1937 Program the reference to to "County Record of Payments and Encumbrances" shall be disregarded. Instead, the following postings shall be made to the County Record of Expenditures and Deductions:

(1) The total of net farm payments suspended from a voucher shall be posted as a contra entry in the "ACP 14" column.

(2) The amounts of deductions shown for applications suspended from a voucher will be entered on the same posting line as a contra entry in the "Deductions" column, decreasing the "Balance of Deductions" accordingly (increasing the negative balance if no positive balance of deductions is carried).

b. Computation and Entry of Encumbrance for Obligated Balance

The total amounts of payments by classes will be ascertained from all the voucher continuation sheets for each county covering original submissions of applications to General Accounting Office on a partial payment basis.

These totals will represent the amount due as farm payments by classes on a 100% basis. The total amount of encumbrances to be set up will be determined by adding the product of multiplying the total amount for each class of payments by the percentage factor determined as the amount to be paid as final payment for that class of payment.

NOTE: In determining amounts for each county, resubmittal vouchers will not be included but no deductions will be made from the total of payments by classes for the applications which have been suspended by General Accounting Office.

The encumbrance for obligated balance of applications paid on a partial payment basis, determined as outlined above, will be entered on a Subsidiary Register of Encumbrances made up for each county and headed "Obligated Balances for Final Payment." This register form will also show the proper descriptive information to identify the State and county and allotment code and the appropriation symbol affected. The same amount (1936 program only) will be entered with a proper explanation on the County Record of Payments and Encumbrances in the column headed "Encumbrances Authorized for G.A.O. Suspensions."

(1) Postings

To the Subsidiary Register of Encumbrances for "Obligated Balances for Final Payments" there will be posted by voucher item in the "Audited Vouchers" column the amount shown as "Net Amount Due" on the Schedule of Disbursements and in the column "Encumbrances Liquidated" the gross amount, which will be deducted from the "Balance Encumbrances Authorized" column.

(2) Suspensions

Suspensions made by the General Accounting Office whenever errors in computation are found on a final payment voucher will be returned with one Preaudit Difference Statement covering the entire voucher. In any case where the amount for final payment for individual applications is suspended by the General Accounting Office, separate Preaudit Difference Statements will be rendered covering each application. The amounts of Preaudit Difference Statements covering final payments will be posted (1936 program only) to the County Record of Payments and Encumbrances in red in the "Net Farm Payments" column, "Deductions" column, and in the gross amount of payment in the "Encumbrances Liquidated" column; and these amounts will also be posted for the 1936 and 1937 programs in red to the applicable columns of the Subsidiary Register. In instances where more than one application is suspended from a particular voucher the totals of the "Net Farm Payments", "Deductions", and gross amount of final payments, shown on all Preaudit Difference Statements covering the voucher may be posted to the columns affected on the County Record of Payments and Encumbrances. IN NO CASE WILL SUSPENSIONS FOR FINAL PAYMENTS BE SET UP AS ENCUMBRANCES AUTHORIZED FOR GENERAL ACCOUNTING OFFICE SUSPENSIONS; (See paragraph 5 (c)).

10. Resubmitted Applications

Applications suspended from partial payment being resubmitted for full payment will be liquidated for the gross farm payment on the County Record of Payments and Encumbrances. On the Subsidiary Register of Encumbrances for G.A.O. Suspensions, there will be liquidated the amount previously authorized for this suspended application. On the Subsidiary Register of Encumbrances for Obligated Balances for Final Payments, there shall be entered as liquidation the difference between the amount liquidated on the Subsidiary Register of Encumbrances for G.A.O. Suspensions, and the gross farm payment. When such applications are posted to the Subsidiary Register of Encumbrances for G.A.O. Suspensions, the amount there entered as liquidation shall be written on the Schedule of Disbursements in the space opposite the number of the voucher affected in the column headed "Disbursing Office Voucher No." When posting the remainder of the gross farm payment as liquidation on the Subsidiary Register of Encumbrances for Obligated Balances of Final Payment is completed, the amount there entered as liquidation shall be placed immediately beneath the amount previously entered (on the Schedule of Disbursements) for this voucher and the two amounts totaled to produce a result which must equal the amount shown in the column headed "Gross Payments" for this voucher.

SECTION III - Maintenance of Allotment Ledgers
and Preparation of Reports.

A. GENERAL

1. Separate allotment ledger accounts shall be maintained for each allotment under an appropriation to which will be posted all transactions pertaining thereto. Each ledger sheet for officially maintained allotments shall be posted in duplicate. Standard Form 1015 will be used for manual posting; Standard Form 1015A for machine posting. Entries shall apply only to the fiscal period of an allotment, that is, they must cover expenses incurred for the time prior to the closing date of the allotment. At the upper left-hand corner on the top line of the ledger sheet shall be stamped the appropriation symbol and name. In the center of the sheet, on the same line, shall appear the State name and Code. Immediately below the State Code shall be shown the code and name of the sub-division of the State to which an allotment has been made. In the designated place at the upper right-hand section of the ledger sheet, the serial number of the sheet shall be entered. Immediately below shall be entered the allotment symbol code and the appropriation symbol. At the head of the "Date" column, insert the year for which the ensuing entries are made. On the first posting line, under "Date" column shall be shown the date of entry of the item, except original allotments which shall be posted as of the beginning date of the allotment period.

2. Codes in Description Column

If: Reference Code is No. 1 or 9 - "Description" column will show Region; final date of allotment; State and sub-division office code number.

If: Reference Code is No. 2 - Objective Classification; Payment Reference Code; date of payment being refunded; file number.

If: Reference Code is No. 4 or 8 - Objective Classification; Payment Reference Code: last date of service; Bureau Order or contract number, (File Number).

If: Reference Code is No. 3, 5, 6, or 7 - Objective Classification; Reference Code; last date of service; file number.

3. Other Columns

Post in the other columns (as detailed in Section III, subsection B.) the amounts of the transactions covered, affecting, either by addition or subtraction, the unencumbered or free balance in the column headed "Unencumbered Balance of

Allotment", as follows:

Allotments.....	add
Encumbrances Authorized.....	subtract
Encumbrances Liquidated.....	add
Audited Vouchers.....	subtract
Direct Settlements (blank).....	subtract
Reimbursable Collections.....	add

Documents for posting shall be assembled by allotments affected. Documents must be stamped and coded with Accounting Classification stamp before being posted to the allotment ledger, and when posted the ledger sheet number shall be entered in the space provided. The original document and file copy shall be stamped "Funds Available" and initialed by the State Accountant.

B. ALLOTMENT LEDGER POSTING

4. Posting Operations

a. Machine Posting

The special non-add lever shall be placed in the add position. Set date keys for automatic registering. (Except that non-add lever is in non-add position, this same procedure applies to posting "County Record of Expenditures and Deductions.")

NOTE: See Section III, subsections C and D for special instructions.

Position 1.

Insert ledger sheet and strike key board and regular motor bar for previous balance, if any.

Position 2 ("Symbol" column)

Strike keys in columns 1-5 for reference code and objective classification for administrative expense; number of applications for farm payments.

Position 3 ("Date" and "Reference" columns)

Date registers automatically. Strike keys in columns 11-14 for document number. Strike regular motor bar.

Position 4 ("Description" column)

Strike keys in columns 11-14 for "Objective Classification" and "Class of Transaction"; keys in column 6-10 for "Date"; keys in columns 1-5 for "File"; and strike regular motor bar. (Crossfoot addition of Audited Vouchers only can be obtained by striking C.F. key for registering the daily total of each State's posting.)

(1) Allotment Documents

Skipknocker set at 65, carriage goes to Position 10. Register amount of allotment (strike keys 1-14) and carriage shifts to Position 11.

Register "Unencumbered Balance of Allotment." Strike regular motor bar in each instance.

(2) Encumbrance Documents

Skipknocker set at 65, first four positions same as above; skip to Position 8. Register amount of the document, (add bar for encumbrances cancelled.)

Skip to Position 11 and register "Unencumbered Balance of Allotment." Strike regular motor bar. If no unencumbered balance, or a credit unencumbered balance is carried, subtract bar must be in position before striking regular motor bar registering amount in "Unencumbered Balance of Allotment" column.

(3) Audited Vouchers and Liquidations

Skipknocker set at 65, first four positions same as above. Skip to Position 6. Register amount of voucher (by striking motor bar; add bar if reverse entry).

Position 7. Register amount of liquidation, if any, as shown on classification stamp (regular motor bar for liquidation; subtract bar for reverse entry).

Skip to Position 11 and register "Unencumbered Balance of Allotment." Strike regular motor bar.

(4) Direct Settlements

Skipknocker set at 65, first four positions same as above.

Position 5. Register amount of document (add bar for reverse entry). Skip to Position 11 and register "Unencumbered Balance of Allotment." Strike regular motor bar.

(5) Reimbursable Collections

Skipknocker set at 65, first four positions as above. Skip to Position 9. Register amount of document; strike regular motor bar, skip to position 11. Register "Unencumbered Balance of Allotment." Strike regular motor bar.

NOTE: Skipknocker at 68 will take postings to "Direct Settlement", "Audited Vouchers", and "Unencumbered Balance of Allotment"; skipknocker at 65 will take postings to each column. Use hand stop on carriage for position required.

b. Manual Posting

No previous balance is entered in manual posting; entries' effect, as detailed in paragraph 3, Section III, subdivision A, will be applied to last entry in "Unencumbered Balance of Allotment" column, and the product entered in that column on the same posting line.

Manual posting of the "Date", "Reference", and "Description" columns will be as follows:

At the head of the "Date" column insert the year.

In the "Date" column insert the date of posting, (7-1 for July 1st.).

In the "Reference" column insert the reference code followed by a hyphen and the document or file number.

In the "Description" column insert at the extreme left the objective classification symbol; in the center of the column insert the date of service covered by the document; insert the file number, if any, to the extreme right.

Postings to money columns shall be the same as the machine operation.

c. Erroneous Postings

In making corrections of erroneous postings, delete the entire erroneous entry by a reverse (red) entry before making the correct entry.

C. ADMINISTRATIVE EXPENSES

5. Expenditures, Miscellaneous (Memorandum Accounts)

The accountant's copy of vouchers covering expenditures for miscellaneous administrative expense will bear the accounting classification stamp, containing information pertinent to posting to the Allotment Ledger. The amounts of all vouchers shall be posted to the "Audited Vouchers" column and the amount shown by the entry "Liquidation" on the accounting classification stamp posted in the "Encumbrances Liquidated" column.

Credits or suspensions pertaining to a voucher shall be posted in contra (red) entry to the columns affected, the document posted showing in the accounting classification stamp the description and reference as used on the original voucher.

6. Expenditures for Payrolls (Official Accounts)

The posting medium for this class of expenditures shall be the payroll voucher, Standard Form 1013. Post to the "Audited Vouchers" column the amount certified for payment on this voucher. The amount of liquidation indicated on the accounting classification stamp shall be posted to the "Encumbrances Liquidated" column. The amount certified on any payrolls to be forwarded to the Washington Disbursing Office for payment, shall be entered in the "Direct Settlement" column. Entries for payrolls shall be checked from the paid copies of Form 1064 returned by the Disbursing Office.

7. Obligations

Documents authorizing encumbrances, when certified by an administrative officer, shall be posted to the "Encumbrances Authorized" column of the Allotment Ledger. The data contained in the accounting classification stamp shall be posted in the "Description" and "Reference" columns covering each entry.

Cancellation of encumbrances shall be posted as a reverse entry to the "Authorized Encumbrances" column.

8. Collections

From Standard Form 1044, Schedule of Collections, when "Funds to be Credited" column indicates an appropriation for which allotment ledger is maintained in the State office, the amount collected shall be posted in the "Reimbursable Collections" column of the allotment ledger on which payment being recovered was recorded.

The "Reference" and "Description" covering collection postings shall be obtained from the Accounting Classification Stamp on file copy of the Schedule of Collections.

Adjustments which involve change of payee or deduction(s) in favor of the Treasurer of the United States, but which do not change the amount originally paid from the allotment, will not be posted to the allotment ledger.

D. CONSERVATION PAYMENTS

The posting media for this class of disbursements shall be the Schedules of Disbursements (Forms ACP-22 for farm payments; Forms 1064, for county association expense payments made by the field disbursing office and voucher Form ACP 8 for county expense paid in Washington, D.C.; and voucher Forms ACP 14, ACP 42, ACP 25, and other notices of settlement for direct settlement entries not paid by field disbursing office.

COUNTY ASSOCIATION EXPENSE PAYMENTS

9. Expenditures

To the Allotment Ledger affected, enter for vouchers to be paid in the field in the "Reference" column the bureau schedule number. Enter in the "Audited Vouchers" column the amount of the Schedule of Disbursements, Form 1064. For vouchers to be paid by the Washington Disbursing Office, enter the voucher number from ACP 8 and use this voucher as posting medium (as "Direct Settlement" if payment covers expense incurred after February 28, 1937). No document code; no objective classification. Subsequent to the posting of encumbrances for county associations expense payments the amount of the Schedule of Disbursements (or voucher) shall be liquidated at the time entry is made to the "Audited Vouchers" column, unless notation of amount liquidated appears on the form. (See paragraph 3, Section II, subsection A.) Obtain the total of each day's postings which must agree with the difference between the current cumulative total and the previous cumulative total of the preceding posting date.

10. Encumbrances

Encumbrances shall be authorized for a definite period covering budgets for county expenses.

The budget document which is the encumbrance document, must indicate thereon each portion of the encumbrance as it pertains to payments covering expenses incurred prior to July 1, and payments covering expenses incurred subsequent to June 30. Post to the "Date" column the date of posting. To the "Reference" Column post the symbol "4" followed by the document number; to "Description" column the last date covered by encumbrance. The portion of the encumbrance as it applies to each fiscal period shall be posted in the "Encumbrance Authorized" column, to the Allotment Ledger affected, and reflected in the "Unencumbered Balance of Allotment."

When county association expense payments have been recorded on the Allotment Ledger prior to the posting of an authorized encumbrance pertaining to such payments, an amount equal to the total of such payments, shall be entered in the "Encumbrances Liquidated" column at the time the encumbrance is posted, providing the encumbrance covers the period for which these payments were certified.

IN NO CASE SHALL THE AMOUNT OF THE LIQUIDATION EXCEED THE AMOUNT OF THE ENCUMBRANCE.

11. Corrections

Corrections made by the Disbursing Office or a reviewing administrative office shall be posted as reverse or red

entries to the columns affected by the original entry using the same reference and description. All such credit entries should be supported by a signed memorandum from the Disbursing Officer or from the person in the office authorizing such correction and should be attached to the copy of the schedule or voucher.

12. Collections

The posting medium covering refunds by county associations, cancelled checks, refunds by payees due to overpayments, etc., shall be the Schedule of Collections, Form 1044. The amount appearing thereon shall be posted in the "Reimbursable Collections" column only when the "Funds to be Credited" column of the schedule shows the appropriation from which the original disbursement was made. Schedules of Collections which indicate that the amount involved has been credited to a "Special Deposits" fund are not to be posted, but will be filed in a special Schedule of Collections file pending the receipt of Form 1046, which will indicate thereon any amount withdrawn from "Special Deposits" and deposited to the credit of the appropriation involved in the original transaction.

FARM PAYMENTS

13. Posting Media

Schedule of Disbursements, Form ACP-22, when properly certified by an administrative officer shall be the posting media for farm payments paid by the field disbursing office and shall be posted to the "Audited Vouchers" column in the amount as indicated in the "Net Amount Due" column of the schedule. (Direct Settlements - See paragraph 16 following.) The schedule number only shall be indicated in the "Reference" column.

14. Record of Number of Applications

The number of applications covered by a Schedule of Disbursements for farm payments shall be posted in the "Symbol" column at the time entry of the schedule is made. The number of applications suspended from a schedule shall be posted in the "Symbol" column followed by a minus sign, at the time the credit entry is posted.

A net cumulative total of the applications approved for payment to date, applications certified less General Accounting Office suspensions, will be obtained by running an adding machine tape of this column.

15. Expenditures

There are three types of farm payments covered by Schedule

of Disbursements, Form ACP 22, as listed below and each type of payments must be scheduled separately and the type of payments indicated on the schedule.

a. Partial Payments

The net amount of the schedule will be entered in the "Audited Vouchers" column (except resubmittals for which see paragraph 17b following).

b. Final Payments

Post the "Net Amount Due" from the Schedule of Disbursements to the "Audited Vouchers" column; the "Gross Amount" to the "Encumbrance Liquidated" column (except resubmittals for which see paragraphs 17b and c following).

c. Full Payments

Post the "Net Amount Due" from the Schedule of Disbursements to the "Audited Vouchers" column (except resubmittals for which see paragraphs 17 b and c following).

16. Direct Settlements (Claims, etc.)

Claims cases, whether originating in the State office or in Washington, not paid through the field disbursing office will not be scheduled on Form ACP-22, and the amount payable shall be posted from copies of approved vouchers or Notices of Settlement to the "Direct Settlements" column.

In the event that a claim is posted to the "Direct Settlement" column and it is subsequently revealed that Washington forwarded the claim to the field disbursing office for payment, the amount originally posted to the "Direct Settlement" column shall be adjusted by contra (red) entry to the "Direct Settlement" and a black entry to the "Audited Vouchers" column. A copy of Form G.A.O. 39A "Notice of Settlement" or other notice of final disposition shall be forwarded to the State Accountant who will determine whether the amount as originally certified has been revised and in cases of revision, the settlement notice shall be used as a posting medium for any required adjustment.

17. Suspensions

- a. Preaudit Difference Statements shall be used as the posting media for contra (red) entries to the "Audited Vouchers" column covering farm payment suspensions made by the General Accounting Office. Separate entries shall be made for the total amount of suspensions pertaining to each Schedule of Disbursements. Reference and description for suspension entries shall be the same as that used on the original entry. Post to the "Audited Vouchers"

column in contra (red) the amount suspended against a schedule and extend to the "Encumbrances Authorized" column any resubmittable amount of the suspensions.

- b. Schedules of Disbursements listing resubmitted applications suspended by General Accounting Office, shall be posted to the "Audited Vouchers" column and the amount of liquidation shown on the face of the schedule will be entered in the "Encumbrances Liquidated" column.
 - c. Schedules which indicate in the extreme left-hand margin that liquidating entries have been made to more than one subsidiary register for a single item listed on the schedule, the total of all amounts indicated as liquidation shall be posted in the "Encumbrances Liquidated" column.
 - d. Suspensions involving claims cases shall be set up as authorized encumbrances in the amount indicated as resubmittable; to be liquidated at the time the claim is certified for payment, irrespective of whether the claim is paid by the field disbursing office or Washington.
18. Collections on farm payment will be handled in the same manner as collection of county association expense payments (see paragraph 12, Section III, subsection D).

E. RECONCILIATION OF RECORDS

19. Balancing Allotment Ledgers 1937 Program with Subsidiary Records
- a. The Allotment Ledger covering county association expense payments and the Allotment Ledger covering farm payments shall serve as joint controls for all County Record of Expenditures and Deductions.
 - b. Farm payments recorded on the 1282215(21)2 Allotment Ledger as direct settlement and audited vouchers, less reimbursable collections must equal the totals of the "ACP 14" columns of all County Record of Expenditures and Deductions. The total of the "Encumbrances Authorized" less totals of "Encumbrances Liquidated" must equal totals of "Balance Encumbrances Authorized" on Subsidiary Registers of Encumbrances for all counties.
 - c. County Association Expense Payments recorded on the Allotment Ledger for appropriation 126/72215(21)3 and 1282215(21)3 as "Direct Settlement" and "Audited Vouchers" less "Reimbursable Collection", must equal the total of the columns headed "ACP 8" of all County Record of Expenditures and Deductions.

- d. In the event of differences a detailed check of posting media will reveal the discrepancies.

20. Balancing Allotment Ledgers (1936 Program) with Subsidiary Records

- a. The Allotment Ledger covering transactions pertaining to the 1936 program shall be balanced with the County Record of Payments and Encumbrances daily.
- b. "Audited Vouchers" plus "Direct Settlements" minus "Reimbursable Collections" must equal the total of "Cumulative Totals" from all County Record of Payments and Encumbrances.
- c. The difference between the "Encumbrance Authorized" and the "Encumbrances Liquidated" columns of the Allotment Ledger shall equal the total of the "Balances Encumbrances Authorized" column of the County Record of Payments and Encumbrances.
- d. The total of "Balances Encumbrance Authorized" on all Subsidiary Registers of Encumbrances for a county must equal the "Balance Encumbrances Authorized" of the County Record of Payments and Encumbrances for that county less the last entry in column "Encumbrances Authorized for County Association."
- e. Differences can be reconciled by detailed check of the posting media used for both records.

21. Reconciliation of the Allotment Ledger with the Disbursing Office Paid copy of Schedule

- a. Accountant's copies of Schedule of Disbursements will be placed in a temporary outstanding file after posting is completed. To these copies shall be attached the accountant's copies of Preaudit Difference Statements posted which pertain to these schedules.

When paid copies of Schedules of Disbursements are received by the accountant, they will be checked to the file copy of the Schedule from which the original postings were made and when found to be in agreement will be filed in numerical sequence in a Schedule of Disbursements inactive file.

- b. Vouchers for conservation payments should be assembled and filed in numerical sequence by counties.
- c. Differences between the accountant's copies and paid copies of the schedule will require a check of the Preaudit Difference Statements attached to the accountant's file copy of the schedule to determine the cause of such

difference, since the Preaudit Difference Statements must support all differences between the original amount certified and the amount paid, except:

- (1) that a difference existing between the original amount certified and the amount paid may be caused by circumstances which do not involve a Preaudit Difference Statement. In such cases a memorandum from the Disbursing Officer, or from the State office official authorizing the Disbursing Officer to cause this difference, should be used as the medium for posting entries and should be attached to the file copy of the Schedule.

22. Reconciliation of Allotment Ledger with Disbursing Office (Form 1065 and Form 1045)

- a. A reconciliation should be effected at the end of each month between each Allotment Ledger and the Disbursing Officer's Forms 1065, handling as outstanding, those entries on the Allotment Ledger but not on the Forms 1065, when the date of entry to the Allotment Ledger of the outstanding items indicates that such items should be in float between the General Accounting Office and the Disbursing Office. When the date of entry on the Allotment Ledger of the Schedule of Disbursements not listed on Form 1065, indicates that documents should have been paid, a checkup as to the cause of payment being withheld is in order.
- b. A statement of each month's reconciliation with the Disbursing Officer should be prepared, listing thereon as unpaid schedules the items posted to the Allotment Ledger as of the date of reconciliation, but which have not been paid by the Disbursing Officer.
- c. Credits which have been posted subsequent to the date of reconciliation that pertain to paid schedules involved in the reconciliation must be taken into consideration.
- d. The total of the "Audited Vouchers" column on each Allotment Ledger, less unpaid schedules must equal the total of disbursements paid under this subappropriation symbol as indicated on the Form 1065.
- e. Reconciliation must be effected between the Allotment Ledger and the Form 1045, Summary of Collections, prepared by the Disbursing Office covering reimbursable collections. The total of the Allotment Ledger column "Reimbursable Collections" must be in agreement with the total amount shown on Form 1045 as of the date of the reconciliation, handling as outstanding those entries appearing on the Allotment Ledger but not included in the total amount shown on the Form 1045.

F. REPORTS

23. Monthly Statement of Allotment Transactions

Monthly Statements of Allotment Transactions shall be prepared

in the State Accountant's office, for each appropriation from which disbursements are made by the field Disbursing Office and for which the State office maintains an official allotment ledger. Separate statements shall be prepared for each subappropriation. The total of the current month's posting to the Allotment Ledger for each subappropriation and allotment shall be entered on this report as of the last day of each month.

The column headings of the form, "Statement of Allotment Transactions", (specimen copy attached) corresponds to the headings of the Allotment Ledger money columns and in addition space is provided at the extreme left of the form for a column to be headed "Code Symbol and Title of Allotment." In this column enter the symbol code of the Allotment Ledger account.

After the month's final entry has been posted to each Allotment Ledger, total each money column in pencil, except "Unencumbered Balance of Allotment." Subtract the cumulative totals at the end of the preceding month in each column from the cumulative totals for the current month and enter the result in the corresponding columns on the Statement of Allotment Transactions. In the column headed "Unencumbered Balance of Allotments" on the Statement of Allotment Transactions, post the last amount as shown in the "Unencumbered Balance of Allotment" column.

This statement will be prepared in triplicate signed by the State Accountant and the State Chairman and forwarded to the North Central Division, Washington, D. C., on the second business day of the month following.

24. Monthly Summary of Expenditures

A summary report of all expenditures made during each month chargeable to each subappropriation and allotment for which accounting records are officially maintained in the State office shall be prepared each month in the State Accountant's office. (See form attached, "Monthly Summary of Expenditures.")

In the upper right-hand section shall be entered a sheet number, followed by the total number of sheets transmitted. For example, "Sheet 1 of 3", "Sheet 2 of 3", etc.}

The name of the region and State; region and State code; allotment code and month shall be entered in the appropriate spaces.

a. 1936 Program

The source of data for the summary covering the 1936 program shall be the County Records of Payments and Encumbrances for conservation payments (including county association expense payments).

(1) Column Headings

In the first column, which shall be headed "Counties",

shall be entered the code number and name of each county listed in numerical code order.

Columns 2 to 6 shall be overcaptioned "126/72215(21)2-- Conservation Payments"; Column 2 shall be subcaptioned "Total Conservation Payments"; Column 3, "Administrative Expenses, County Associations"; Column 4, "Gross Farm Payments"; Column 5, "Deductions", and Column 6, "Net Farm Payments."

(2) Posting to Monthly Summary of Expenditures

From the County Record, the total amount of expenditures for the month for county association expenses and the net farm payments shall be posted in the columns "Administrative Expenses County Associations", and "Net Farm Payments", respectively. When deductions are being made from gross farm payments, it will be necessary to enter them in total and to add the amount shown for deductions to the amount shown for net farm payments in order to obtain the amount to be shown in the "Gross Farm Payments" on the Monthly Summary of Expenditures. In the column headed "Total Conservation Payments" shall be entered a total of "Administrative Expenses County Associations" and "Net Farm Payments." After all entries have been made to the Monthly Summary of Expenditures, each column shall be footed and its total entered. These totals shall be balanced as follows:

- (a) "Net Farm Payments" plus "Deductions" shall equal "Gross Farm Payments."
- (b) "Net Farm Payments" plus "Administrative Expenses Associations" shall equal "Total Conservation Payments." (See attached Form "Monthly Summary of Expenditures 1936 Program.")

b. 1937 Program

The source of data for the summary covering the 1937 program shall be the Allotment Ledger for State office payrolls and the County Records of Expenditures and Deductions for conservation payments (including county association expense payments).

(1) Column Headings

In the first column, which shall be headed "Counties or Allotment Symbol", shall be entered the account code numbers and name of each subdivision reported, counties being listed in numerical code order.

Columns 4 to 8 shall be overcaptioned "Conservation Payments"; Column 2 shall be captioned "Total Expenditures." Column 3 shall be captioned "Total Conservation Payments";

Column 4 "126/72215(21)3 County Association Expense Payments"; Column 5, "1282215(21)3 County Association Expense Payments"; Column 6 "Gross Farm Payments"; Column 7, "Deductions"; Column 8 "1282215(21)2 - Net Farm Payments"; and Column 9 "1282215(21)1 - Administrative Expense Allotments."

(2) Posting to Monthly Summary of Expenditures, 1937 Program.

From the County Record of Expenditures and Deductions, the net expenditures for the month for each county association, incurred under subappropriation 126/72215(21)3, shall be entered in Column 4; the net expenditures for the month for each county association incurred under subappropriation 1282215(21)3 shall be entered to Column 5. The total "Net Farm Payments" for the month as posted in column "ACP 14" in the County Record of Expenditures and Deductions shall be entered in Column 8, and total "Deductions" in Column 7.

In Column 6, "Gross Farm Payments", shall be entered a total of "Net Farm Payments" and "Deductions" (if no "Deductions" are shown, enter the "Net Farm Payments" also in "Gross Farm Payments" column).

In the column headed "1282215(21)1 - Administrative Expense Allotments" shall be entered the amount expended for the month as shown on the Allotment Ledger covering each officially maintained allotment of this subappropriation.

In the column headed "Total Conservation Payments" shall be entered a total of entries in columns 4, 5 and 8.

In the column headed "Total Expenditures" shall be extended the entries on the same line in column 3 or column 9, except that in the total of the report enter in this column the sum of the column 3 total plus the column 9 total. After all entries have been made to the Monthly Summary of Expenditures, each column shall be footed and its total entered. These totals shall be balanced as follows:

- (a) Column 8 plus column 7 shall equal column 6.
- (b) Column 8 plus column 4 and column 5 shall equal column 3.
- (c) Column 3 plus column 9 shall equal column 2.

c. All Monthly Summary of Expenditures will be prepared in triplicate, signed by the State Accountant and State Chairman and forwarded to the North Central Division, Washington, D. C., on the second business day of the month following.

Sheet No.:

Region _____ State _____

Allotment Code

Month

193

- 34 -

State	STATEMENT OF ALLOTMENT TRANSACTIONS (Current Month Totals)	Sheet No.
Region		Code
Appropriation Symbol No.		Month

SECTION IV. ADMINISTRATIVE INSTRUCTIONS

- A. In addition to the instructions contained in Sections I, II, and III, the following administrative requirements of the North Central Division relative to the method of setting up encumbrances for payrolls, contracts, and travel, and the preparation and submission of the telegraphic report of accounts and the weekly and monthly report of accounts on Form NCR 121 to the North Central Division, are given below and should be strictly adhered to by the State Accountant.

1. Encumbrances for Payrolls

a. Formally Appointed Employees

As outlined in Section I, C, paragraph 13, page 11' of the instructions, encumbrances authorized for payrolls will include the payroll requirements of formally appointed employees for the period of the allotment or for the period of the appointment if the appointment terminates within the allotment period.

The liquidation of encumbrances set up to cover formally appointed employees will be handled in the same manner as heretofore, i.e., for the first half of the month the amount of the audited vouchers for payrolls will be the amount to be shown as encumbrances liquidated for that period and the balance of encumbrances authorized for a particular month will be liquidated when the payroll voucher for the last half of the month is received.

b. Per Diem Employees

Encumbrances authorized for per diem employment will include the amount necessary to pay per diem employees for the period of one month in advance only.

The estimated payroll for per diem employees for a month may be determined sometime in the month previous from Forms ACP 29, Notice of Employment. At the end of the current month when payrolls are recorded, the encumbrance which has been authorized for that particular month shall be entirely liquidated.

2. Encumbrances for Contract Obligations

Contracts such as rent, telephone, etc., usually do not extend past the end of the fiscal year. All contracts will be encumbered for the full amount applying to the period of the allotment; in most cases, this will be the full amount of the contract, provided the allotment covers the entire fiscal year.

3. Encumbrances for Travel

- a. Employees of the State office making frequent trips should be issued letters of authorization covering the period beginning July 1, or the date such travel starts, and ending June 30, 1938. The amount of such letters should be estimated to cover a three-month period, and from time to time this amount may be increased thereby increasing the encumbrance originally authorized. Increases to letters of authorization should be in an amount estimated to cover all travel for the remainder of the three-month period plus the estimated expenditures for the next three months.
- b. Employees of the State office making infrequent trips should be issued letters of authorization for each specific trip and the amount of any such letter of authorization should be the estimated amount for that one trip only.
- c. Letters of authorization chargeable to allotments recorded in the State office will be issued by the State Chairman, or in his absence, by the Acting State Chairman, and will cover travel in the State only. All other travel must be covered by letters of authorization issued from Washington.

Upon receipt of the letters of authorization the State Accountant will enter as encumbrances authorized such amounts as are specified in the letter of authorization. In the instances of State office employees who make frequent trips the amount of the voucher due the traveler will represent the amount of encumbrance to be liquidated. At the end of the period of the letter of authorization, in this case the fiscal period, any amount remaining after all travel has been completed shall be liquidated.

In cases where the employee makes specific trips the entire amount previously authorized shall be liquidated when the voucher is received covering completion of the specific trip.

B. REPORTS

4. Report of Accounts - Telegraphic

At the close of business every Wednesday and Saturday, after taking in all transactions up to and including these periods, the cumulative total to date of the net farm payments shall be telegraphed to Mr. Claude R. Wickard, Director, North Central Division, Washington, D. C.

5. Report of Accounts - Form NCR 121 - Weekly and Monthly

a. Preparation and Transmittal

At the close of business on Wednesday of each week and at the close of business each month the State Accountant will make up Form NCR 121, Report of Accounts, showing the status of the subappropriation and allotment accounts (both official accounts and memorandum accounts) maintained by him. This data will be obtained from the Allotment Ledgers for all subappropriations and allotments; from the County Record of Payments and Encumbrances for conservation payments under appropriation 126/72215(21)2 and from the County Record of Expenditures and Deductions for conservation payments under appropriation 126/72215(21)3, 1282215(21)2, and 1282215(21)3.

These reports shall be transmitted in duplicate not later than the Thursday of each week for the weekly report and on the second business day following the close of each month for the monthly report, to Mr. Claude R. Wickard, Director, North Central Division, Washington, D. C.

In making out the month-end report of accounts, it will be necessary to delete the word "week" where it appears on the form and insert in place thereof the word "month."

b. Postings from Allotment Ledgers

The cumulative totals shown on the Allotment Ledgers for Direct Settlement, Audited Vouchers, Encumbrances Liquidated, Encumbrances Authorized, Reimbursable Collections, Allotments and the amount shown as the Unencumbered Balance of Allotment will be entered in the appropriate spaces under the caption "Previous Total" (for the beginning of the week or month period) and under the caption "Cumulative Total" (for the end of the week or month period) for each subappropriation and allotment covering administrative expenses and conservation payments. The difference between the cumulative total and the previous total should equal the amount representing the postings for the week or month period.

c. Postings from County Records of Payments and Encumbrances

In the appropriate spaces in the section "From County Record of Payments and Encumbrances" and under the caption "126/72215(21)2 Conservation Payments", subcaptions "Previous Totals", "Current Week" and "Cumulative Totals" shall be filled in the necessary data as taken from a recapitulation of the postings made for the period to the County Records of Payments and Encumbrances for all Counties.

d. Postings from County Records of Expenditures and Deductions

In the appropriate spaces in the section "From County Record of Expenditures and Deductions" and under the sub-captions "Previous Totals", "Current Week" and "Cumulative Totals" under captions "126/72215(21)3 Conservation Payments", "1282215(21)2 Conservation Payments" and "1282215(21)3 Conservation Payments" shall be filled in the necessary data as taken from a recapitulation of the postings made for the period to the County Records of Expenditures and Deductions for all counties.

The spaces opposite "Allotments" in the section "From County Record of Expenditures and Deductions" shall not be filled in. In the spaces opposite "Balance of Deductions" shall be shown in red ink the total amount recapitulated from all counties from the "Balance of Deductions" column on the County Records of Expenditures and Deductions, provided this recapitulation results in a negative balance. The "Trial Balance Total" line for "Previous Totals" and "Cumulative Totals" shall be filled in to prove the mathematical accuracy of the amounts representing postings from the Allotment Ledgers.

C. General

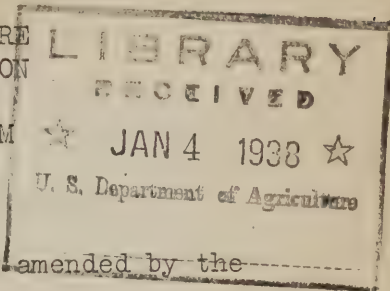
6. When charges for services other than personal are incurred, it is absolutely necessary that such expenses be charged to the proper allotment. Telegrams and other expenses incurred for allotment 0603.3, General Accounting Office, and allotment 0605.3 Aerial Photography Office shall be charged to the proper allotment and not to allotment 0600.3-Administrative Expenses-State Office. Where telegrams cover subject matter involving two allotments it will be left to the discretion of the State Chairmen to designate the allotment to which the charges should be made and the averaging up of such charges may be made by charging the cost of the telegram to one allotment at one time and to the other the next time.

1.42
7755
Supplement No. 1
to NCR-State 107

Issued December 2, 1937.

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION

1937 AGRICULTURAL CONSERVATION PROGRAM
NORTH CENTRAL DIVISION



NCR-State 107, issued October 15, 1937, is hereby amended by the addition of the following:

I. Preparation of Data by Accountant for NCR-129

Upon receipt of a request from the Application for Payment Section for data to be used in determining the rate of deduction for administrative expenses of a county association, the State accountant shall prepare in duplicate and certify a schedule which shall be headed and prepared as follows:

1. This schedule shall be headed "Data from State Accountant for NCR-129."
2. This schedule shall have four columns with the following headings:
 - (a) "County Name and Code"
 - (b) "1936 Gross Payments"
 - (c) "1936 County Association Expenses"
 - (d) "Deductions for County Association Expenses"
3. Enter in column (a) the name and code of the county for which data are being furnished.
4. Enter in column (b) the sum of the total of the "Net Farm Payments" column plus the total of the "Deductions" column from the "County Record of Payments and Encumbrances" for the county listed on the same line in column (a) covering the 1936 Agricultural Conservation Program payments from appropriation 126/72215(21)2.
5. Enter in column (c) the total of the "County Association Expense Payment" column from the "County Record of Payments and Encumbrances" for the county listed in the same line in column (a).
6. Enter in column (d) the total of the "Deductions" column from the "County Record of Payments and Encumbrances" for the county listed in the same line in column (a).
7. Enter beneath the foregoing data, the date as of which the tabulation was taken.

8. To the right of the date, the accountant shall insert the words "Certified Correct" following the last entry on the schedule and shall sign, and enter his title immediately beneath such certification.
9. Forward the original of the schedule to the Application for Payment Section and retain the duplicate copy.

II. Posting Data from Form NCR-129.

As each Form NCR-129 is received, the State Accountant shall check his file copy of the schedule headed "Data from State Accountant for NCR-129", which will be kept in an outstanding file until all Forms NCR-129 to which it related have been received.

1. From Form NCR-129, post to the 1937 Program "County Record of Expenditures and Deductions" the items which affect the deductions and credits for a county association, as follows:
 - (a) If there is an entry in Table II, item 6, of NCR-129, post the amount in red to the column headed "Allotments".
 - (b) If there is an entry in Table II, item 9, of NCR-129, post the amount in black to the column headed "Allotments".
 - (c) Post the sum of the entries in items 10, 11, 12, and 13, Table II, of Form NCR-129 in black to the column headed "Deductions". On the same posting line enter in the "Symbol" column the code "50", leave the "Reference" column blank, and enter in the "Description" column in the first position, "129", and enter in the second position the date of certification by the chairman of the State committee.
2. Post to the "County Record of Payments and Encumbrances" for appropriation 126/72215(21)2 in reverse (red) the following:
 - (a) If there is an entry in Table II, item 6 of NCR-129, post the amount to the column headed "County Assn. Expense Payments".
 - (b) If there is an entry in Table II, item 9 of NCR-129, post the amount to the column headed "Deductions".
 - (c) Make adjustments in the column headed "Balance County Assn. Payments" accordingly. The "Reference" shall be "NCR-129 (Adjustment)" for the postings. At the end of the month during which this item is posted, make a corresponding adjustment in the encumbrances

authorized for county associations on the "County Record of Payments and Encumbrances" and on the "Allotment Ledger".

- (d) In all subsequent reports the amount of the adjustment taken in the "County Assn. Expense Payments" column or in the "Deductions" column, as heretofore set forth, will be added to the column total which will cancel the adjustment for report purposes and balance the report by counties with the expenditures as shown by the "Allotment Ledger".

DATA FROM STATE ACCOUNTANT FOR NCR-129

COUNTY NAME AND CODE NUMBER	1936 GROSS PAYMENTS	1936 COUNTY ASSOCIATION EXPENSES	DEDUCTIONS FOR COUNTY ASSOCIATION EXPENSES
(a)	(b)	(c)	(d)

1-Adams	\$100,000.00	\$10,000.00	\$9,500.00
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Date: _____

CERTIFIED CORRECT:

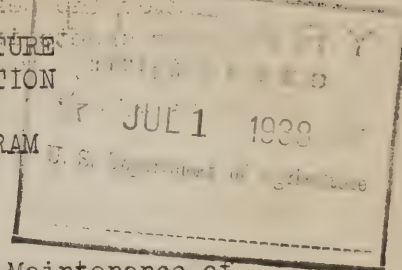
State Accountant.

1-113
7-134
Supplement No. 2
to NCR-State 107

Issued April 25, 1938.

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION

1937 AGRICULTURAL CONSERVATION PROGRAM
NORTH CENTRAL DIVISION



Instructions to State Accountants Relative to the Maintenance of Accounting Records in the State Agricultural Conservation Offices in the North Central Region Covering Local Association Expense Payments.

The following accounting records will be maintained by the State Accountant in the State office in connection with payments made to local associations covering expenses incurred on account of participation in programs operative under the Sugar Act of 1937, the 1937 Cotton Price Adjustment Payment Plan and the Agricultural Adjustment Act of 1938 embracing payments made under the Soil Conservation and Domestic Allotment Act, Marketing Quotas Program and the Crop Insurance Program.

- (1) Allotment Ledger
- (2) County Record of Association Expense Payments

The preparation of and postings to these records are outlined below:

Allotment Ledger

Preparation

A separate allotment ledger account shall be maintained for each allotment under each appropriation covering local association expenses. It is anticipated that there will be only one appropriation for each fiscal year to cover local association expenses for all programs. The symbol and title of this appropriation for the fiscal year 1938 is "1282226(21) Local Administration, Sec. 388, A.A. Act of 1938, D. of A., 1938 (A.A.A.)," which is available for local association expenses in the months of April, May and June.

Each allotment ledger sheet shall be machine posted in duplicate on Standard Form 1015-a. Entries shall apply only to the fiscal period of an allotment, that is, they must cover expenses incurred for the time prior to the closing date of the allotment.

At the upper left-hand corner on the top line of the ledger sheet shall be stamped the appropriation symbol and name.

In the center of the sheet on the same line shall appear the State name and code.

Enter the serial number of the sheet opposite "Sheet No. ____" and number sheets in consecutive numerical order starting the first sheet with "1". Under "Sheet No. ____" on the top line enter the allotment symbol code and the appropriation symbol.

At the head of the "Date" column insert the year for which the ensuing entries are made.

The blank space preceding "Allotments" shall be headed "Reimbursable Collections."

Postings

The posting media shall be allotments, local county association budgets or authorizations to expend and Schedules of Disbursements (Standard Form 1064) properly certified by the administrative officer and other notices covering refunds to the appropriation.

In the "Symbol" column enter the code for the type of document, that is, "1" or "9" for allotments In and Out; "4" for encumbrances authorized and "8" for cancellation of encumbrances.

In the "Date" column shall be entered the beginning date of the allotment period for allotments "In" and the date for any increases or decreases in the original allotments shall be the date these charges were authorized; the date for Schedule of Disbursements shall be the date of certification and the date for encumbrances authorized shall be the date of approval and certification of the budgets for local associations or authorizations to expend by the proper administrative officer.

In the "Reference" column shall be entered the bureau number of the Schedule of Disbursement or the number of the document being posted.

The "Description" column shall be left blank.

Post to the other columns the amounts of the transactions covered, affecting either by addition or subtraction, the unencumbered or free balance in the column headed "Unencumbered Balance of Allotment."

Documents must be stamped and coded with the Accounting Classification stamp before being posted to the Allotment Ledger and when posted the ledger sheet number shall be entered in the space provided. The original document and copy covering budgets or authorizations to expend and Schedules of Disbursements shall be stamped "Funds Available" and initialed by the State Accountant.

County Record of Association Expense Payments

Standard Form 1016 shall be used for recording budgets or authorizations to expend for local associations and payments covering expenses of local associations. This form shall be posted by hand in ink and a separate series of sheets maintained for each local association.

Preparation of Form

Line out the headings "Distribution Ledger", "Unit", and "Activity."

Opposite "Symbol" enter the appropriation symbol and name.

Following "Unit" enter "County Record of Association Expense Payments."

Following "Activity" enter the State and county names and codes.

In the blank blocks at the head of the column following "Reference No." enter the following captions:

- Column 1 - Leave blank pending other programs if necessary
- Column 2 - Leave blank pending other programs if necessary
- Column 3 - Sugar Program
- Column 4 - Cotton Price Adjustment Program
- Column 5 - Crop Insurance Program
- Column 6 - Marketing Quotas Program
- Column 7 - Agricultural Conservation Program
- Column 8 - Total Audited Vouchers
- Column 9 - Encumbrances Liquidated
- Column 10- Encumbrances Authorized
- Column 11- Balance Encumbrances Authorized

Postings

The posting media to this record shall be the vouchers covering local association expenses and budgets or authorizations to expend for local association expenses approved and certified by the proper administrative officer. Each voucher will have attached thereto a statement showing the distribution of expenses applicable to the various programs in which the local association has participated during the month, the total of which will be the amount of the voucher. Notices of refunds to the appropriation covering voucher adjustments will also be used as a posting media. These notices must show the various programs to be credited.

In the "Date" column enter the date of certification for payment of the voucher; the date of approval and certification of the budget or authorization to expend for local association expense; and the date of certification for other adjusting documents.

In the "Reference No." column enter the office number of the document being posted; and for reference purpose, it might be deemed advisable to post the Schedule of Disbursement bureau number in the space preceding "Date" as a means of identifying the entry with the posting to the Allotment Ledger.

Enter in column "10 - Encumbrances Authorized" the amount of the approved budget or authorization to expend for local

association expenses.

Enter in column "9 - Encumbrances Liquidated" at the time an entry is made to the "Total Audited Vouchers" column the total amount of the voucher or "Balance of Encumbrance Authorized" whichever is less. In instances where there is an insufficient amount in the "Balance Encumbrance Authorized" column to cover the amount of the voucher being posted, the fact should be called to the attention of the administrative officer in charge for specific approval before posting.

Enter in column "11 - Balance Encumbrance Authorized" the resultant balance from entries posted to column "10 - Encumbrances Authorized" and column "9 - Encumbrances Liquidated."

Enter in column "8 - Total Audited Vouchers" the amount of the voucher for local association expenses and the amount of credits or adjustments as shown on Schedules of Collections, etc.

Enter in columns "3 - Sugar Program"; "4 - Cotton Price Adjustment Program"; "5 - Crop Insurance Program"; "6 - Marketing Quotas Program" and "7 - Agricultural Conservation Program"; the amount of expenses, applicable to the various programs, as shown on the distribution statement accompanying the voucher. The total of the amounts posted to these columns should equal the amount posted to the "Total Audited Vouchers" column.

Totaling County Record of Association Payments

When the posting of the Audited Vouchers for the month of June has been completed, a total will be brought down for the months posted for all columns excepting the "Balance Encumbrances Authorized" column which will show the last balance posted. A separate total will be brought down for the next succeeding three months, i.e., July, August and September and on the next line will be carried down the cumulative total to June 30, 1938 shown above, and on the following line will be shown a cumulative total for all the months covered.

The cumulative total for the months of October, November and December as well as the cumulative totals for the previous periods covered will be shown in the same manner as described above, i.e.:

Cumulative Total (October, November and December):

Previous Total - Through September:

Total - Through December 31, 1938:

Proof of Postings to Allotment Ledger and
County Record of Association Expense Payments

The totals of the "Total Audited Vouchers" column for all

local associations shown on the County Records of Association Expense Payments shall equal the total of the "Audited Vouchers" column of the Allotment Ledger.

The totals of the "Balance Encumbrance Authorized" columns for all local associations shown on the County Record of Association Expense Payments shall equal the difference between the "Encumbrances Authorized" column and the "Encumbrances Liquidated" column of the Allotment Ledger.

1870

1870

Standard Form No. 1016 (Reduced Sample)	County Record of Association Expense Payments	(State & County Names & Codes)
Symbol (Appropriation & Title)		

County Record of Association Expense Payments (State & County Names & Codes)

[illegible]

1.412
77753
Supplement No. 3
to NCR-State 107

Issued May 18, 1938.

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION

SUGAR BEET PROGRAM-NORTH CENTRAL DIVISION

RECEIVED

★ JUL 1

Instructions to State Accountants Relative
to the Maintenance of Accounting Records in
the State Agricultural Conservation Offices
for Recording Transactions in Connection
with Payments Made Under the Sugar Program.

GENERAL

A separate Allotment Ledger account shall be maintained on Standard Form 1015a for each allotment from the appropriations for payments to participants in the Sugar Programs.

A County Record of Payments and Deductions for each program year shall be maintained for each county on Standard Form 1016a, to which will be posted the amount and reference of each document pertaining to payments made.

Subsidiary Registers of Encumbrances for General Accounting Office Suspensions shall be maintained for each county, to which will be posted encumbrances for resubmittable suspensions by the General Accounting Office, and the liquidation thereof.

A Subsidiary Register of Encumbrances for Unpaid Wages shall be maintained by voucher for recording transactions pertaining to deductions for unpaid wages due to laborers.

Since Standard Form 1016a is a short form, it will be necessary to post direct settlements, Schedules of Collections, Schedules of Cancelled Checks, and other documents that apply to payments made or collections received, to the "Amount" column, which will register in the "Audited Vouchers" column of the collated Allotment Ledger, and to reserve the first money column on the Allotment Ledger for registering Deductions for association expense, which will be posted to the fourth position of the "Item" column on Form 1016a.

A. POSTING TO COUNTY RECORD OF PAYMENTS
AND DEDUCTIONS AND ALLOTMENT LEDGER

The postings shall be accomplished by machine operation to the County Record of Payments and Deductions and to the Allotment Ledger, simultaneously, by superimposing the Form 1016a with a

carbon, on Form 1015a. Form 1016a will be front fed; Form 1015a will be rolled into the machine. It is not necessary to remove the County Record when postings are made to the Allotment Ledger in the columns to the right of the "Audited Vouchers" column. Upon receipt of a Schedule of Disbursements (Form S-3, the posting media) and supporting vouchers (Forms S-2) covering payments to sugar producers, the State Accountant shall post by voucher to the County Record and the collated Allotment Ledger, in the "Date" column, the date posted; in the "Voucher No." column, the voucher number; in the first position of the "Item" column, the bureau schedule number; in the second position of the "Item" column, the county code number; in the fourth position of the "Item" column, (hereafter called the "Deductions" column) the amount of deductions for association expense (the first amount shown--not in parentheses--in the "Deductions" column on Form S-3); and in the "Amount" column, the "Net Amount Due."

Deductions made for unpaid wages as indicated in parentheses in the "Deductions" column of the Schedule of Disbursements for a voucher shall be entered to the "Encumbrances Authorized" column on the same posting line as the entry to the "Audited Vouchers" column.

Vouchers as listed on certified Schedules of Disbursements (Form 1064) covering payments to laborers, shall be used as the posting media for entries made to the County Record of Payments and Deductions and the collated Allotment Ledger. In the "Date" column, enter the date posted; in the "Voucher" column, the voucher number; in the first position of the "Item" column, the schedule number; in the second position, the county code; in the third position, the voucher number of the Subsidiary Register of Encumbrances for Unpaid Wages; no entry to the "Deductions" column; in the "Amount" column, the amount certified for payment, and in the "Encumbrances Liquidated" column, the amount certified for payment.

Entries to the County Record of Payments and Deductions and Allotment Ledgers from documents other than vouchers appearing on Schedules of Disbursements and amounts suspended therefrom, (Forms 117a), shall be identified by inserting in the "Symbol" column the form number of the document, and, in the "Voucher" column, the bureau number of the document. This will form a means of identifying those amounts which are not essential to the reconciliation with the field disbursing office.

General Accounting Office suspensions shall be posted from Forms 117a, Preaudit Difference Statements. The total deductions and the net payment suspended from a voucher shall be entered on the collated County Record and Allotment Ledger as a contra entry to the "Deductions" and "Amount" columns, respectively, using as reference the date suspensions are

posted, and the bureau number of the voucher from which suspension was made. Shift the carriage to the "Encumbrances Authorized" column of the Allotment Ledger and enter the amount of resubmittable suspensions.

When vouchers covering resubmission of items previously suspended are posted, the amount to be liquidated indicated by the State Accountant in the left-hand column of the Schedule of Disbursements shall be posted to the "Encumbrances Liquidated" column.

When Schedules of Disbursements, Form S-3, covering resubmission of items previously suspended by the General Accounting Office involving deductions for unpaid wages are being posted, the State Accountant shall first determine by checking to the Subsidiary Register of Encumbrances for Unpaid Wages whether the amount of deductions for unpaid wages as indicated on the resubmitted vouchers has previously been posted as an encumbrance authorized.

After this check has been made, the State Accountant shall show opposite the amount of deductions for unpaid wages shown in parentheses in the "Deductions" column of the Schedule of Disbursements, the amount which has previously been entered as an encumbrance for unpaid wages. Any difference between the amount of encumbrance for unpaid wages previously encumbered and the new amount of deductions for unpaid wages shall be adjusted in the "Encumbrance Authorized" column using the resubmitted voucher number as reference.

B. SUBSIDIARY REGISTER POSTINGS

1. Encumbrances for Unpaid Wages

a. Authorized

Deductions for unpaid wages made from sugar payments due producers shall be set up as encumbrances authorized for unpaid wages.

When a schedule, Form S-3, indicates an amount of deductions for unpaid wages for a voucher--that is, when an amount in parentheses appears below the deduction for association expense in the "Deduction" column of the schedule--a Subsidiary Register of Encumbrance shall be prepared, showing as description in the heading, "Wages Unpaid, Voucher #_____, _____ County." The amount in parentheses shall be entered on the first posting line in the column "Encumbrance Authorized" and carried into the "Balance Encumbrance Authorized" column.

b. Liquidated

Vouchers listed on Schedules of Disbursements (Forms 1064) covering payments to laborers, shall be used as the posting media for entries made to the Subsidiary Register of Encumbrances for Unpaid Wages.

In the "Date" column enter the date of the voucher.
In the "Description" column enter the schedule number and voucher number.

The amount due as indicated for each voucher shall be posted to the "Encumbrances Liquidated" column and reflected in the "Balance Encumbrances Authorized" column.

c. Register Control for Unpaid Wages

A form, similar to the form to be used for the Subsidiary Register of Encumbrances for Unpaid Wages, shall be maintained as a State Register control.

(1) Encumbrances Authorized

A total of each day's postings for deductions for unpaid wages, obtained from the totals shown on the Schedule of Disbursements (Form S-3) shall be entered in the "Encumbrances Authorized" column, and reflected in the "Balance Encumbrances Authorized" column.

(2) Encumbrances Liquidated

The total of each day's posting of the Schedules of Disbursements (Forms 1064) covering wage payments to laborers, shall be entered to the "Encumbrances Liquidated" column and reflected in the "Balance Encumbrances Authorized" column.

(3) The current amount indicated in the "Balance Encumbrances Authorized" column of the State Register Control must equal the current total of the "Balance Encumbrances Authorized" columns of the Subsidiary Registers of Encumbrances for Unpaid Wages.

2. Encumbrances for G.A.O. Suspensions

Subsidiary Registers of Encumbrances shall be maintained for each county to which will be posted resubmittable General Accounting Office suspensions of applications. (Partial suspensions and disallowances are not resubmittable.)

The file number shall be the State and County Code number. As "Description", in the heading of this form, shall be entered "General Accounting Office Suspensions" followed by the name of the county. On the line provided for "Unit" shall be shown the name of the State and county. Immediately below shall be shown the appropriation number. On the right-hand side of the form in the spaces provided shall be shown the State, County and Allotment Code number.

Under "Date" shall be the year for the items to be entered, and the date of posting shall be shown in the "Date" column. In the "Description" column shall be posted from the Preaudit Difference Statement the voucher number from which the item was suspended and the serial number of the suspended application. In the "Encumbrances Authorized" column shall be entered the amount of the suspended item and a like amount shall be added to the "Balance Encumbrances Authorized" column. When liquidating an encumbrance for a suspended item the dates and description shall be entered from a copy of Preaudit Difference Statement containing a notice of resubmission and showing the resubmittal voucher number and the amount approved for payment. When the Schedule of Disbursements covering a resubmittal voucher is received (applications suspended and resubmitted are vouchered separately from original submissions to General Accounting Office) the amount of encumbrance previously authorized for this application shall be entered in the "Encumbrance Liquidated" column. The "Balance Encumbrances Authorized" shall be reduced accordingly. Total liquidation for one resubmittal voucher (as entered on Subsidiary Register of Encumbrances) shall be entered on the accountant's copy of the Schedule of Disbursements.

C. BALANCING

When each day's posting is completed, the Allotment Ledger will reflect, in the "Deductions" column and the "Audited Vouchers" column, the entries as made to the several "County Records of Payments and Deductions" superimposed on the Allotment Ledger. The difference between the "Previous Balance" on the Allotment Ledger at the beginning of the posting date and the current "Unencumbered Balance of Allotment" must be in agreement with the total of the Schedules of Disbursements less suspensions, collections, liquidations, allotments and other contra entries posted for the day, plus authorized encumbrances and the totals of any payment documents other than Schedules of Disbursements (of Direct Settlements).

The total of the "Balance Encumbrances Authorized" columns of both the Subsidiary Register of Encumbrances for G.A.O. Suspensions and the "Subsidiary Register of Encumbrances for Unpaid Wages", shall equal the difference between the "Encumbrances Liquidated" and the "Encumbrances Authorized" columns of the Allotment Ledger.

Symbol: (Appropriation & Title) _____ (State Name & Code) _____

Previous Balance	Symbol	Date	Ref. No.	Description	Deductions (Non-add)	Audited Vouchers	Encumbrances Liquidated	Encumbrances Authorized	Allotments	Unencumbered Balance of Allotment
				(Reduced Sample)						

Standard Form No. 10162.

Appropriation & Title	(County Record of Payments & Deductions)	(State & County Names & Codes)

Symbol	Date	Vo. No.	ITEM	Deductions	Amount

Machine Form - All spacing must be exact.

Reduced Sample of Form
Collated with Allotment Ledger

4th position in "Item" column
(headed "Deductions") collated with
"Deductions" column on Allotment
ledger.

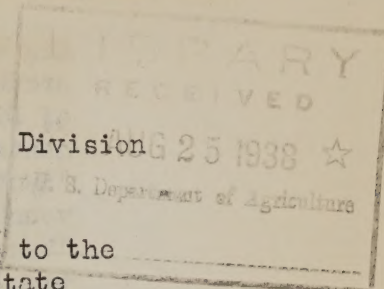
"Amount" column collated with
"Audited Vouchers" column, and

"Symbol", "Date", "Voucher No." columns collated with "Symbol", "Date", and "Reference No." columns, respectively.

Issued July 22, 1938

United States Department of Agriculture
Agricultural Adjustment Administration

1.42
7758
Cotton Price Adjustment Program - North Central Division



Instructions to State Accountants relative to the Maintenance of Accounting records in the State Agricultural Conservation offices in the North Central Region for recording transactions in connection with payments made under the 1937 Cotton Price Adjustment Program.

I. GENERAL

1. A separate Allotment Ledger account shall be maintained on Standard Form 1015a for each allotment from the appropriations for payments to participants in the 1937 Cotton Price Adjustment Program.
2. A County Record of Payments shall be maintained for each county on Standard Form 1016a, to which will be posted the amount and reference of each document pertaining to payments made.
3. Subsidiary Registers of Encumbrances for General Accounting Office Suspensions shall be maintained for each county, to which will be posted encumbrances for resubmittable suspensions by the General Accounting Office, and the liquidation thereof.

II. POSTING TO COUNTY RECORD AND ALLOTMENT LEDGER

1. Postings shall be accomplished by machine operation to the County Record of Payments and to the Allotment Ledger simultaneously, by superimposing the Form 1016a on Form 1015a. Since Standard Form 1016a is a short form, it will be necessary to post Direct Settlements, Schedules of Collections, Schedules of Cancelled Checks, and other documents that apply to payments made or collections received, to the "Amount" column, which will register in the "Audited Vouchers" column of the collated Allotment Ledger.

Form 1016a will be front fed; Form 1015a will be rolled into the machine covered by a carbon. It is not necessary to remove the County Record of Payments when postings are made to the Allotment Ledger in the columns to the right of the "Audited Vouchers" column. Upon receipt of a Schedule of Disbursements (Standard Form 1064) and support-

ing vouchers (Forms CAP-109) covering payments to cotton producers, the State Accountant shall post from the Schedule of Disbursements, by voucher, to the County Record of Payments and the collated Allotment Ledger as follows: in the "Symbol" column, the number of applications covered by the voucher; in the "Date" column, the date posted; in the "Voucher No." column, the voucher number; in the first position of the "Item" column, the bureau schedule number of the Schedule of Disbursements; in the second position of the "Item" column, the county code number; and in the "Amount" column, the amount due.

Entries to the County Records of Payments and Allotment Ledgers from documents other than vouchers and Preaudit Difference Statements (Form 117a) covering suspensions, shall be identified by inserting in the "Voucher" column, the number of the document, and in the fourth position of the "Item" column, the form number of the document. Identification of the amounts posted will serve as an aid in reconciling disbursements and collections at the end of each month with the Disbursing Office accounts.

2. Suspensions by General Accounting Office

General Accounting Office suspensions shall be posted from Preaudit Difference Statements (Forms 117a). The total net payments suspended from a voucher shall be entered as a contra entry to the "Amount"/"Audited Vouchers" column, and the number of applications involved in such suspensions shall be entered as a contra entry to the "Symbol" column, on the County Record of Payments and the collated Allotment Ledger. To the "Date" column shall be entered the date suspensions are posted, and to the "Voucher No." column the bureau number of the voucher from which the suspension is made. Shift the carriage to the "Encumbrances Authorized" column and enter the amount of resubmittable suspensions.

When vouchers covering resubmission of items previously suspended are posted, the amount due on the voucher shall be posted to the "Amount"/"Audited Vouchers" column of the collated County Record of Payments and Allotment Ledger, and the amount to be liquidated (indicated by the State Accountant in the left-hand column of the Schedule of Disbursements) shall be posted to the "Encumbrances Liquidated" column.

III. SUBSIDIARY REGISTERS OF ENCUMBRANCES FOR G.A.O. SUSPENSIONS

1. Subsidiary Registers of Encumbrances shall be maintained for each county to which will be posted encumbrances authorized for resubmittable General Accounting Office suspensions of applications (partial suspensions and disallowances are not

resubmittable) and liquidation thereof by certifications of resubmitted vouchers.

2. Preparation of Form

The file number shall be the County Code number. As "Description" in the heading of this form shall be entered "General Accounting Office Suspensions." On the line provided for "Unit" shall be shown the name of the County. Immediately below shall be shown the appropriation number. On the right-hand side of the form in the spaces provided shall be shown the State, county and allotment code number. Under "Date" shall be the year for the items to be entered, and the date of posting shall be shown in the "Date" column. In the "Description" column shall be entered the schedule and voucher number from which the item was suspended and the serial number of the suspended application.

3. Posting

In the "Encumbrances Authorized" column shall be entered from Preaudit Difference Statements (Forms 117a) the amount of resubmittable suspensions, and the "Balance Encumbrances Authorized" column increased accordingly.

When the Schedule of Disbursements covering a resubmitted voucher is received (applications suspended and resubmitted are vouchered separately from original submissions to General Accounting Office) the amount approved for payment shall be entered in the "Audited Vouchers" column, and the amount of encumbrance previously authorized for this application entered in the "Encumbrances Liquidated" column and the "Balance Encumbrances Authorized" reduced accordingly. When liquidating an encumbrance, the dates and description shall be entered from a copy of Preaudit Difference Statement (Form 117a) indicating notice of resubmission.

Total liquidations for one resubmittal voucher (previously entered as encumbrances on Subsidiary Register of Encumbrances for G. A. O. Suspensions) shall be entered in the left-hand column on the accountant's copy of the Schedule of Disbursements.

IV. BALANCING ALLOTMENT LEDGER

When each day's posting is completed, the Allotment Ledger will reflect, in the "Audited Vouchers" column, the entries as made to the superimposed County Records of Payments. The difference between the "Unencumbered Balance of Allotment" on the Allotment Ledger at the beginning of the posting date, and the current

"Unencumbered Balance of Allotment", must equal the net debit or credit total of the various documents posted.

V. BALANCING SUBSIDIARY REGISTER OF ENCUMBRANCES

The total of all counties of the "Balance Encumbrances Authorized" column of the Subsidiary Register of Encumbrances for General Accounting Office suspensions must equal the difference between the "Encumbrances Authorized" and the "Encumbrances Liquidated" columns of the Allotment Ledger.